IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 14TH FEBRUARY 2007 / 25TH MAGHA 1928

WP(C).No. 19181 of 2006(H)

PETITIONER:

E.K. MATHEW, MANAGING DIRECTOR,
JAICEE FOODS PVT.LTD., EAST MARADY,
MUVATTUPUZHA.

BY ADV. SRI.K.G.ANIL BABU

RESPONDENTS:
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1. THE STATE OF KERALA, REPRESENTED BY
SECRETARY, (TAXES B DEPARTMENT),
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

2. THE SALES TAX OFFICER,
SALES TAX OFFICE, MUVATTUPUZHA.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ FOR R1 & R2

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO.19181/2006

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1: TRUE COPY OF THE JUDGMENT IN OP NO.8122/98 DATED 24.8.2005, BEFORE THE HIGH COURT OF KERALA, ERNAKULAM.

EXT.P2: TRUE COPY OF THE NOTIFICATION NO.GO(P) 77/98/TD DATED 3.6.1998.

EXT.P3: TRUE COPY OF THE REPRESENTATION FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DATED 5.11.2005.

EXT.P4: THE TRUE COPY OF THE GO NO.23613/B1/2005/TD DATED 14.6.2006.

//TRUE COPY//

P.A. TO JUDGE

K.BALAKRISHNAN NAIR,J.

WP(C)NO.19181 OF 2006-H

Judgment

The petitioner has imported some machinery for establishing an industrial unit. Instead of paying the entry tax due, he executed a bond without sureties, undertaking to pay the amount when called upon to pay it. In view of the recent decision of the Division Bench of this Court in OP No.434/96 and connected cases, the petitioner claims, the bond executed may be released to him as he is not liable to pay any entry tax.

2. I heard the learned Government Pleader also. In the light of the above said Judgment, the claim of the petitioner has to be accepted. Accordingly, the bond executed by him shall be released to him and no amount shall be claimed from him towards entry tax.

The Writ Petition is disposed of as above.

14.02.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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